

Property Tax Payments, 2002-2003

- LaGrange County -

Indiana Legislative Services Agency

June 2005

The Indiana Supreme Court found Indiana's true tax value assessment rules to be unconstitutional in December 1998. Major changes in property tax payments in each county from 2002 to 2003 were caused by several factors, including:

- The move from the old true tax value assessment rules to the new market-oriented rules during the 2002-2003 property tax reassessment.
- Tax levy increases by local taxing units, which are influenced by spending and the availability of other revenue sources.
- The tax restructuring provisions enacted by the General Assembly in 2002 to help mitigate some of the effects of the assessment changes.

State Tax Credits Increased in LaGrange County from \$4.5 Million in 2002 to \$8.8 Million in 2003.

The General Assembly's restructuring provisions increased state tax credits statewide in 2003 from \$1.12

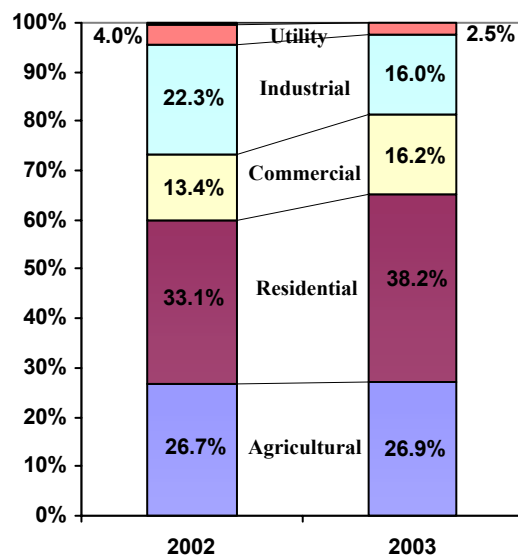
Table 1. Changes in AV and Tax Bills by Property Class for LaGrange County, 2002-2003.

Property Class	Change In		
	Total Gross AV	Net AV	Net Tax Bill
Agricultural	79.5%	66.4%	-1.5%
Residential (All)	122.6%	100.3%	12.7%
Homestead Only	109.6%	67.9%	-5.5%
Commercial	73.5%	71.4%	18.8%
Industrial	5.2%	3.2%	-29.8%
Utility	-8.8%	-8.9%	-40.5%
Avg. All Classes	78.0%	63.8%	-2.0%

billion to \$1.87 billion, an increase of approximately \$748 million. In LaGrange County, state tax credits increased from \$4.5 million to \$8.8 million, an increase of \$4.3 million. This paper provides a brief summary of how these factors changed property tax liabilities in LaGrange County.

Tax Shifts. LaGrange County saw a property tax shift from industrial and utility property to residential and commercial property. Tax bills paid by residential and commercial property owners increased, while tax bills paid by industrial and utility property owners decreased (see Table 1). [Restructuring also incorporated an increase in the Utility Receipts Tax to compensate for reduced property tax payments by utilities.] Agricultural taxes decreased slightly. The reason for these shifts between classes of property was that the total of real plus personal property assessed values (AV) of residential, agricultural, and commercial property increased much more than the assessed values of industrial and utility property. Gross assessed value of residential property more than doubled. Agricultural and commercial assessments rose substantially, while industrial assessments rose much less, and utility

Figure 1. Share of Net Property Tax Billings in LaGrange County.



* May not total 100% due to taxes paid by exempt/undefined parcels.

assessments actually declined. These figures include the effects of new construction, demolition and remodeling of property, as well as the effects of reassessment, tax restructuring and levy increases.

Homeowners and Renters. The residential property type includes both homestead and non-homestead residential property. Owners of residential and agricultural homesteads in LaGrange County saw their tax bills decrease, while the average residential property increased. A property is eligible for the homestead deduction and credit if it is occupied by its owner and is the owner's primary residence. The increase in the homestead deduction from \$6,000 to \$35,000 is the reason that residential net assessed value rose so much less than gross assessed value.

Tax bills on non-homestead residential property, which is primarily rental property, increased while taxes on homestead property decreased. Taxes rose because rental assessments increased as much as homestead assessments, but rental property was not eligible for the homestead deduction or homestead credit.

Table 2 shows tax changes for comparable properties, those with physical features that were unchanged from 2002 to 2003. In LaGrange County, substantially more residential property owners (including both homeowners and rental property owners) saw tax bill increases than decreases in 2003. Separately, almost two-thirds of all homestead owners saw decreases rather than increases.

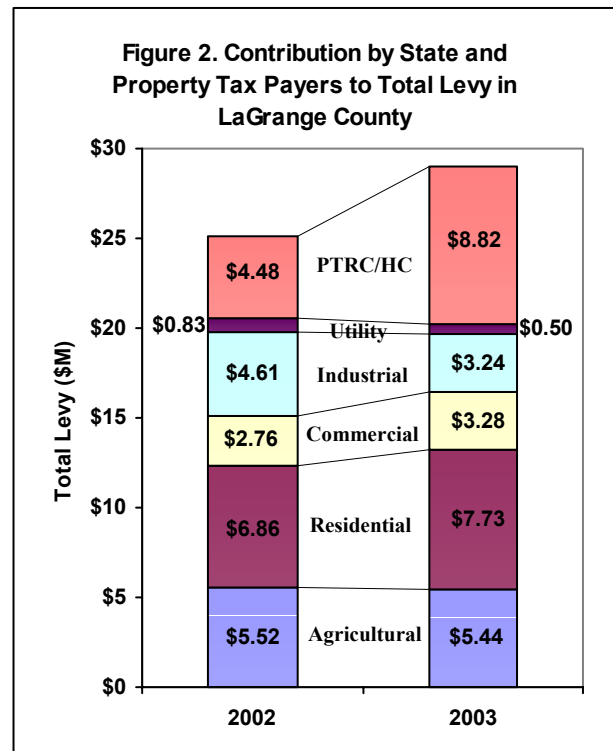
Table 2. Distribution of Net Tax Changes on Comparable Residential Property in LaGrange County.				
	Residential - Actual -	Homestead - Actual -	Residential - NO Levy Change -	Homestead - NO Levy Change -
Increased	63.2%	34.4%	57.5%	25.6%
Decreased	36.8%	65.6%	42.5%	74.4%
Increased 100% or More	21.2 %	3.8%	18.6 %	3.0%
Decreased 25% or More	17.7 %	32.8 %	21.9 %	42.2 %
Average Change (\$)	\$64	-\$56	\$24	-\$113
Average Change (%)	14.8%	-8.0%	5.5%	-16.0%
* Percentages represent the percentage of parcels affected.				

Not all of the tax bill change was due to reassessment and tax restructuring. Some was due to increases in the tax levies of local units of government. Table 2 shows estimates of what would have happened had tax levies remained unchanged. The estimates are made by recalculating tax rates for 2003 using tax levies from 2002.

With no levy changes, more than half of all residential property owners would have seen tax increases. Three-quarters of homesteads would have seen decreases. Apart from levy increases, reassessment and restructuring reduced the taxes of many more homeowners than they increased.

Agriculture. Taxes on agricultural property in LaGrange County fell slightly. Overall, agricultural business taxes rose slightly, while agricultural homestead taxes fell. The net assessed value on non-homestead agricultural real property almost doubled. This reflects the 112% increase in the base rate of farm land, from \$495 to \$1,050 per acre. Agricultural net personal property assessments increased by a smaller amount.

Business. Taxes on industrial and utility property fell in LaGrange County because assessed values rose much less than residential, commercial, and agricultural assessments.



Most business real property was assessed closer to the market value standard under the old assessment rules than was residential property. Consequently, the shift to market value assessment increased business assessments less. The general rise in assessed values in LaGrange County reduced tax rates, and this cut tax bills for owners of property with smaller assessment increases, like industrial and utility property.

Tax Restructuring. The tax restructuring of 2002 made significant changes to property tax assessments, deductions, credits, and hence to overall tax payments. Restructuring reversed personal property rule changes which the Department of Local Government Finance had put in place. It replaced one tax break for homeowners, known as the shelter allowance, with a larger (in most cases) homestead deduction. Restructuring also increased property tax replacement credits (PTRC) from the existing 20% credit. PTRC on school general fund levies is now 60% for all property. A 20% PTRC is paid to real property owners on civil levies plus the remaining school general fund levies (after the 60% credit). Restructuring also raised the homestead credit to 20% of net qualifying levies, instead of allowing it to revert to 4% of gross qualifying levies in 2003. Figure 2 shows the net levies paid by each property classification along with the PTRC and state homestead credit contributions. The contribution to local levies in LaGrange County by PTRC and state homestead credit payments increased by approximately 97%, from \$4.5 million to \$8.8 million.

Table 3 shows estimates of how LaGrange County tax bills would have changed for each property type had tax restructuring not been adopted. Tax increases for agricultural, residential, and commercial property owners would have been particularly large. The increases in the homestead deduction and PTRC in the tax restructuring reduced the size of these tax increases. LaGrange County residential property taxes on average still increased. However, residential homestead owners saw tax decreases because the reassessment business-to-residential tax shift, plus the increase in the tax levy, was more than offset by the rise in the homestead deduction and higher state PTRC payments. The larger PTRC payments are also responsible for reducing the taxes on agricultural and industrial property. The percentage changes in the “With Restructuring” column of Table 3 correspond to the changes in the net levies in Figure 2.

Table 3. Effect of Tax Restructuring on Tax Bills by Property Type in LaGrange County, 2002-2003.			
Property Type	No Restructuring (Estimated)	With Restructuring (Actual)	Difference
Agricultural	18.8%	-1.5%	-20.3%
Residential (All)	49.8%	12.7%	-37.1%
Homestead Only	54.1%	-5.5%	-59.6%
Commercial	30.4%	18.8%	-11.6%
Industrial	-26.4%	-29.8%	-3.5%
Utility	-44.9%	-40.5%	4.4%

List of Attached Summary Tables. Four summary tables are attached to provide additional information regarding assessed values and taxes by property class.

Summary Table 1: Comparison of 2002 and 2003 Net Property Tax Billings by Property Classification. This table summarizes net tax billings for real and personal property by property class. Additional information is provided for subclasses such as homesteads, agricultural homesteads, agricultural land, and rental properties.

Summary Table 2: Comparison of 2002 and 2003 Net Assessed Value by Property Classification. This table summarizes net assessed values for the same property classes described in Summary Table 1.

Summary Table 3: Changes in Assessed Values, Deductions, Credits, and Net Levies. This table summarizes the county-wide changes in tax bill components from 2002 to 2003 for real and personal property by property class.

Summary Table 4: Residential Property Summary. This table summarizes the assessed value and net tax changes from 2002 to 2003 for residential property. The table includes a distribution of net tax changes for comparable residential properties and for the homestead component of residential property. The table also depicts the distribution of changes as if there were no levy increase in 2003.

LaGrange County
Changes in Assessed Values, Deductions, Credits and Net Levies
Pay 2002 - Pay 2003

	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Pay 2002							
Real Gross Assessed Value	849,692,742	278,166,197	410,831,151	259,390,275	74,857,108	84,063,278	1,281,950
Real Deductions	61,561,631	14,611,515	46,300,564	46,300,564	379,484	61,647	70,535
Real Net Assessed Value	788,131,111	263,554,682	364,530,587	213,089,711	74,477,624	84,001,631	1,211,415
Personal Gross Assd. Value	252,736,013	35,038,520	7,428,930	0	49,884,876	119,295,667	41,088,020
Personal Deductions	3,579,200	0	14,460	0	772,930	2,791,810	0
Personal Net Assd. Value	249,156,813	35,038,520	7,414,470	0	49,111,946	116,503,857	41,088,020
Total Gross Assessed Value	1,102,428,755	313,204,717	418,260,081	259,390,275	124,741,984	203,358,945	42,369,970
Total Deductions	65,140,831	14,611,515	46,315,024	46,300,564	1,152,414	2,853,457	70,535
Total Net Assessed Value	1,037,287,924	298,593,202	371,945,057	213,089,711	123,589,570	200,505,488	42,299,435
Gross Levy	25,232,069	6,747,825	8,678,188	4,995,569	3,288,539	5,520,733	988,507
PTRC (Calculated)	4,000,982	1,042,590	1,364,466	785,849	527,183	909,191	156,250
State/County Homestead Cr. (Calculated)	638,820	180,756	458,064	458,064	0	0	0
Net Levy	20,592,267	5,524,479	6,855,659	3,751,657	2,761,356	4,611,542	832,257
Pay 2003							
Real Gross Assessed Value	1,710,500,830	523,831,773	923,386,998	543,652,889	132,871,767	127,401,022	2,970,415
Real Deductions	259,090,770	65,316,836	185,946,236	185,946,236	3,786,452	3,906,830	134,416
Real Net Assessed Value	1,451,410,060	458,514,937	737,440,762	357,706,653	129,085,315	123,494,192	2,835,999
Personal Gross Assd. Value	251,690,625	38,462,120	7,470,290	0	83,539,921	86,536,064	35,682,230
Personal Deductions	4,004,440	0	0	0	801,780	3,202,660	0
Personal Net Assd. Value	247,686,185	38,462,120	7,470,290	0	82,738,141	83,333,404	35,682,230
Total Gross Assessed Value	1,962,191,455	562,293,893	930,857,288	543,652,889	216,411,688	213,937,086	38,652,645
Total Deductions	263,095,210	65,316,836	185,946,236	185,946,236	4,588,232	7,109,490	134,416
Total Net Assessed Value	1,699,096,245	496,977,057	744,911,052	357,706,653	211,823,456	206,827,596	38,518,229
Gross Levy	29,471,064	8,131,237	12,048,772	5,882,546	4,368,115	4,290,339	632,008
PTRC (Calculated)	8,652,353	2,516,270	3,857,845	1,872,618	1,087,056	1,054,249	136,739
State/County Homestead Cr. (Calculated)	637,733	174,343	463,391	463,391	0	0	0
Net Levy	20,180,977	5,440,623	7,727,536	3,546,537	3,281,059	3,236,090	495,269

COMPARISONS

Net Levy Percent Change	-2.0%	-1.5%	12.7%	-5.5%	18.8%	-29.8%	-40.5%
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Contributions to Tax Bill Changes, 2002-2003

Percent Changes	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Gross Real AV	101.3%	88.3%	124.8%	109.6%	77.5%	51.6%	131.7%
Gross Personal AV	-0.4%	9.8%	0.6%	0.0%	67.5%	-27.5%	-13.2%
Total Gross Assessed Value	78.0%	79.5%	122.6%	109.6%	73.5%	5.2%	-8.8%
Net Assessed Value	63.8%	66.4%	100.3%	67.9%	71.4%	3.2%	-8.9%
Gross Levy	16.8%	20.5%	38.8%	17.8%	32.8%	-22.3%	-36.1%
Net Levy	-2.0%	-1.5%	12.7%	-5.5%	18.8%	-29.8%	-40.5%

Actual State Credits, 2002 and 2003

	2002	2003	Change	Change%
PTRC (Abstract)	3,826,854	8,169,606	4,342,752	113.5%
State Homestead Cr. (Abstract)	657,005	651,303	-5,702	-0.9%
Total State Credits (Abstract)	4,483,858	8,820,909	4,337,051	96.7%

Comparison of 2002 and 2003 Net Property Tax Billings*
(Scaled to Abstract Values)
By Property Classification**
LaGrange County

Property Classification	2002 Net Tax	2003 Net Tax	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	5,524,479	5,440,623	-83,856	-1.5%	26.7%	26.9%	0.2%
Residential	6,855,659	7,727,536	871,877	12.7%	33.1%	38.2%	5.1%
Commercial	2,761,356	3,281,059	519,703	18.8%	13.4%	16.2%	2.9%
Industrial	4,611,542	3,236,090	-1,375,452	-29.8%	22.3%	16.0%	-6.3%
Utility	832,257	495,269	-336,988	-40.5%	4.0%	2.5%	-1.6%
Exempt	90,842	28,907	-61,935	-68.2%	0.4%	0.1%	-0.3%
Undefined	6,974	399	-6,575	-94.3%	0.0%	0.0%	0.0%
Total	20,683,109	20,209,883	-473,226	-2.3%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	4,854,612	4,949,983	95,371	2.0%	23.5%	24.5%	1.0%
Residential	6,714,015	7,650,579	936,564	13.9%	32.5%	37.9%	5.4%
Commercial	1,721,351	1,933,630	212,279	12.3%	8.3%	9.6%	1.2%
Industrial	1,914,693	1,763,171	-151,522	-7.9%	9.3%	8.7%	-0.5%
Utility	25,534	31,893	6,359	24.9%	0.1%	0.2%	0.0%
Exempt	90,842	28,907	-61,935	-68.2%	0.4%	0.1%	-0.3%
Undefined	6,974	399	-6,575	-94.3%	0.0%	0.0%	0.0%
Total	15,328,021	16,358,562	1,030,541	6.7%	74.1%	80.9%	6.8%
Agricultural Homesteads	2,879,874	2,758,376	-121,498	-4.2%	13.9%	13.6%	-0.3%
Residential Homesteads	3,751,657	3,546,537	-205,120	-5.5%	18.1%	17.5%	-0.6%
Total Homesteads	6,631,531	6,304,913	-326,618	-4.9%	32.1%	31.2%	-0.9%
Non-Homestead Residential	2,962,358	4,104,042	1,141,684	38.5%	14.3%	20.3%	6.0%
Apartments (Over 4 Units)	216,558	259,526	42,968	19.8%	1.0%	1.3%	0.2%
<u>Personal Property Only</u>							
Agricultural	669,867	490,641	-179,226	-26.8%	3.2%	2.4%	-0.8%
Residential	141,644	76,957	-64,687	-45.7%	0.7%	0.4%	-0.3%
Commercial	1,040,005	1,347,429	307,424	29.6%	5.0%	6.7%	1.6%
Industrial	2,696,849	1,472,919	-1,223,930	-45.4%	13.0%	7.3%	-5.8%
Utility	806,723	463,376	-343,347	-42.6%	3.9%	2.3%	-1.6%
Total	5,355,088	3,851,322	-1,503,766	-28.1%	25.9%	19.1%	-6.8%
Total Depreciables	2,884,810	1,780,102	-1,104,708	-38.3%	13.9%	8.8%	-5.1%
Total Inventory	2,328,633	1,994,264	-334,369	-14.4%	11.3%	9.9%	-1.4%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	1,974,738	2,191,607	216,869	11.0%	9.5%	10.8%	1.3%
Ag Personal	669,867	490,641	-179,226	-26.8%	3.2%	2.4%	-0.8%
Total Ag Business	2,644,605	2,682,248	37,643	1.4%	12.8%	13.3%	0.5%
Ag Homesteads	2,879,874	2,758,376	-121,498	-4.2%	13.9%	13.6%	-0.3%

* "Tax billings" for real property refers to the net taxes charged per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Tax billings" for personal property refers to the net taxes charged on the personal property assessed value reported on the county auditor's abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net tax changes from 2002 to 2003 include effects of changes in assessment methods, local levies, real property physical characteristics, property use, personal property held or acquired, deductions, and credits.

Comparison of 2002 and 2003 Net Assessed Value*
(Scaled to Abstract Values)
By Property Classification**
LaGrange County

Property Classification	2002 Net AV	2003 Net AV	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	298,593,202	496,977,057	198,383,855	66.4%	28.7%	29.2%	0.5%
Residential	371,945,057	744,911,052	372,965,995	100.3%	35.7%	43.8%	8.1%
Commercial	123,589,570	211,823,456	88,233,886	71.4%	11.9%	12.4%	0.6%
Industrial	200,505,488	206,827,596	6,322,108	3.2%	19.2%	12.2%	-7.1%
Utility	42,299,435	38,518,229	-3,781,206	-8.9%	4.1%	2.3%	-1.8%
Exempt	4,814,130	2,867,600	-1,946,530	-40.4%	0.5%	0.2%	-0.3%
Undefined	355,172	38,855	-316,317	-89.1%	0.0%	0.0%	0.0%
Total	1,042,102,054	1,701,963,845	659,861,791	63.3%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	263,554,682	458,514,937	194,960,255	74.0%	25.3%	26.9%	1.6%
Residential	364,530,587	737,440,762	372,910,175	102.3%	35.0%	43.3%	8.3%
Commercial	74,477,624	129,085,315	54,607,691	73.3%	7.1%	7.6%	0.4%
Industrial	84,001,631	123,494,192	39,492,561	47.0%	8.1%	7.3%	-0.8%
Utility	1,211,415	2,835,999	1,624,584	134.1%	0.1%	0.2%	0.1%
Exempt	4,814,130	2,867,600	-1,946,530	-40.4%	0.5%	0.2%	-0.3%
Undefined	355,172	38,855	-316,317	-89.1%	0.0%	0.0%	0.0%
Total	792,945,241	1,454,277,660	661,332,419	83.4%	76.1%	85.4%	9.4%
Agricultural Homesteads	160,055,650	258,644,445	98,588,795	61.6%	15.4%	15.2%	-0.2%
Residential Homesteads	213,089,711	357,706,653	144,616,942	67.9%	20.4%	21.0%	0.6%
Total Homesteads	373,145,361	616,351,098	243,205,737	65.2%	35.8%	36.2%	0.4%
Non-Homestead Residential	151,440,876	379,734,108	228,293,232	150.7%	14.5%	22.3%	7.8%
Apartments (Over 4 Units)	8,789,233	16,156,636	7,367,403	83.8%	0.8%	0.9%	0.1%
<u>Personal Property Only</u>							
Agricultural	35,038,520	38,462,120	3,423,600	9.8%	3.4%	2.3%	-1.1%
Residential	7,414,470	7,470,290	55,820	0.8%	0.7%	0.4%	-0.3%
Commercial	49,111,946	82,738,141	33,626,195	68.5%	4.7%	4.9%	0.1%
Industrial	116,503,857	83,333,404	-33,170,453	-28.5%	11.2%	4.9%	-6.3%
Utility	41,088,020	35,682,230	-5,405,790	-13.2%	3.9%	2.1%	-1.8%
Total	249,156,813	247,686,185	-1,470,628	-0.6%	23.9%	14.6%	-9.4%
Total Depreciables	135,974,549	121,818,368	-14,156,181	-10.4%	13.0%	7.2%	-5.9%
Total Inventory	105,767,794	118,397,527	12,629,733	11.9%	10.1%	7.0%	-3.2%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	103,499,032	199,870,492	96,371,460	93.1%	9.9%	11.7%	1.8%
Ag Personal	35,038,520	38,462,120	3,423,600	9.8%	3.4%	2.3%	-1.1%
Total Ag Business	138,537,552	238,332,612	99,795,060	72.0%	13.3%	14.0%	0.7%
Ag Homesteads	160,055,650	258,644,445	98,588,795	61.6%	15.4%	15.2%	-0.2%

* "Net Assessed Value" for real property refers to the gross AV less deductions per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Net Assessed Value" for personal property refers to the gross personal property assessed value reported on the county auditor's abstract less the deductions reported on the abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net AV changes from 2002 to 2003 include effects of changes in assessment methods, real property physical characteristics, property use, personal property held or acquired, and deductions.

**LaGrange County
Residential Property Summary
2003 Reassessment**

Property Type	Change in Gross AV 2001 to 2003	Change in Net AV 2001 to 2003	Change in Net Tax 2002 to 2003	Change in Net Tax With NO Cert. Levy Chg. 2002 to 2003
All Real Residential Properties	145%	121%	24%	14%
Comparable Residential Real Prop.	128%	104%	15%	6%
Comparable Homesteads	112%	66%	-8%	-16%

Distribution of Net Tax Changes on Comparable Residential Property

% Change		2002 to 2003 Actual Bills All Residential Property		2002 to 2003 Actual Bills Homesteads Only		2002 to 2003 Recomputed Bills With NO Certified Levy Change All Residential Property		2002 to 2003 Recomputed Bills With NO Certified Levy Change Homesteads	
Over	300%	1,051	7.6%	51	1.0%	881	6.3%	39	0.8%
200%	to 300%	542	3.9%	36	0.7%	534	3.8%	33	0.6%
100%	to 200%	1,356	9.7%	109	2.1%	1,176	8.5%	79	1.6%
50%	to 100%	1,664	12.0%	245	4.8%	1,475	10.6%	173	3.4%
25%	to 50%	1,582	11.4%	345	6.8%	1,434	10.3%	271	5.3%
10%	to 25%	1,166	8.4%	477	9.4%	1,120	8.1%	321	6.3%
5%	to 10%	504	3.6%	222	4.4%	428	3.1%	163	3.2%
0	to 5%	923	6.6%	265	5.2%	956	6.9%	222	4.4%
0	to -5%	511	3.7%	284	5.6%	507	3.6%	226	4.4%
-5%	to -10%	527	3.8%	306	6.0%	524	3.8%	284	5.6%
-10%	to -25%	1,620	11.6%	1,079	21.2%	1,829	13.1%	1,134	22.3%
-25%	to -50%	1,801	12.9%	1,376	27.0%	2,229	16.0%	1,739	34.2%
Below	-50%	664	4.8%	295	5.8%	818	5.9%	406	8.0%
		13,911	100.0%	5,090	100.0%	13,911	100.0%	5,090	100.0%
Parcels With Increases		8,788	63.2%	1,750	34.4%	8,004	57.5%	1,301	25.6%
Parcels With Reductions		5,123	36.8%	3,340	65.6%	5,907	42.5%	3,789	74.4%
Average \$ Change		\$64		-\$56		\$24		-\$113	
Average % Change		14.8%		-8.0%		5.5%		-16.0%	

"Comparable Properties" = Properties with a record in both years that have improvements in both years OR no improvements in both years.

Data Source: 2001 and 2003 County Parcel Tax Data - County Auditor and County Assessor

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